

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 10-390 as follows:

6 (35 ILCS 200/10-390)

7 Sec. 10-390. Valuation of supportive living facilities.

8 (a) Notwithstanding Section 1-55, to determine the fair
9 cash value of any supportive living facility established under
10 Section 5-5.01a of the Illinois Public Aid Code, in assessing
11 the facility, a local assessment officer must use the income
12 capitalization approach. For the purposes of this Section,
13 gross potential income must not exceed the maximum individual
14 Supplemental Security Income (SSI) amount, minus a resident's
15 personal allowance as defined at 89 Ill Admin. Code 146.205,
16 multiplied by the number of apartments authorized by the
17 supportive living facility certification.

18 (b) When assessing supportive living facilities, the local
19 assessment officer may not consider:

20 (1) payments from Medicaid for services provided to
21 residents of supportive living facilities when such
22 payments constitute income that is attributable to
23 services and not attributable to the real estate; or

1 (2) payments by a resident of a supportive living
2 facility for services that would be paid by Medicaid if
3 the resident were Medicaid-eligible, when such payments
4 constitute income that is attributable to services and not
5 attributable to real estate.

6 (Source: P.A. 94-1086, eff. 1-19-07.)

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.